

Chapter 700 - Covered Wages

Subchapter 01 - Covered Wages

70001.701 Wages Defined

The term “wages” means remuneration paid in cash or some other form for services performed by an employee.

The label given the payment (salary, fee, commission, etc.) and the basis for the payment is immaterial in determining whether the remuneration constitutes wages.

70001.710 Covered State and Local Government Employment

Wages paid to a State and local government employee who performs services covered under a Section 218 Agreement or under the mandatory Social Security and Medicare coverage provisions is covered employment for Social Security and Medicare benefit purposes.

70001.720 Payments for Periods Not Covered Under Section 218 Agreement

Payments made on or after the effective date of coverage under a Section 218 Agreement for services performed prior to the effective date of coverage are not covered wages unless the services were performed in positions mandatorily covered for Social Security and Medicare or Medicare only.